selling it to one man, a fee be charged on each head of cattle grazed. In *bechirakh* villages the present practice may continue.

(b) The *hulbanni* sales may be dispensed with, as the sales fetch a very insignificant amount.

Reply of Government.—For convenience sake, the lease is granted in the name of the headman who recovers from all rateably. If Kundur of the Heggadadevankote Taluk or any other village is differently treated, the Deputy Commissioner will enquire into the matter. The present practice itself may however require revision and the Revenue Commissioner's attention will be invited to the necessity of doing so.

Subject No. 174.

Free grant of lands to people for building houses on sanitary grounds.

Messrs. Guru Rao, Pleader, Shanbhog Chandrasekaraiya and Padmanna of Nanjangud.

Summary of Representation.—When people take up assessed lands for building houses upon sanitary grounds for fear of epidimic diseases, they are required to pay 25 years *kandayam* of the lands. The payment of price operates as a hardship on poor people. Pray that lands be granted free and no *kandayam* be levied on *Hittals* attached to such houses.

Reply of Government.—Orders have been recently issued on the subject of assessment of hittals. No other orders are needed now.

Subject No. 175.

Separate assessment on back yards to be done away with.

Mr. Venkatasubbaiya of the Mysore District Fund Board.

Summary of Representation.—Under the rules issued under the village Sanitation Regulation of 1898, people have to provide themselves with separate backyards, detached from their residences for storing grass &c. Mohatarfa which is now being levied on the house and the backyard may be done away with, only one tax being levied.

Reply of Government.—See orders issued No. 724-34—R. F. 82-96-97, dated 29th August 1903.

Subject No. 176.

Abolition of Mohatarfa on thatched houses.

Messrs. Guru Rao, pleader, Shanbhog Chendrasekaraiya and Padmanna of Nanjangud.

Summary of Representation.—The Mohatarfa levied on thatched houses valued under Rs. 5 may be kindly abolished as their owners are poor and cannot afford to pay it.

Reply of Government.—The rules provide for special consideration in really deserving cases and require no alteration.

Subject No. 176A.

Fixing a taxible minimum for the levy of house tax in villages.

Summary of Representation.—A taxable minimum on on the valuation of houses may be fixed for levying Mohatarfa in villages.

Withdrawn.

Subject No. 177.

Reduction of assessment on vacant sites.

Mr. Srinivasa Rao of Chikmagalur.

Summary of Representation.—(*a*) Vacant sites are being charged with kandayam at the rate of 8 annas per 250 square yards. This is too much. A reduced rate may be ordered to be charged in respect of vacant sites whose area is more than 500 square yards.

(*b*) Raiyats, who have no places in their own houses may be allowed to utilize vacant sites in their possession to picket cattle, such sites being left to them free of tax.

(*c*) Abolition of tax on village sites is necessary.

(*d*) Dry rates may be adopted for vacant building sites.

Reply of Government.—The member is referred to the Order quoted in No. 175.

Subject No. 178.

Reduction of tax on building sites.

Mr. Venkatachar.

Summary of Representation.—Pray that the present rate of tax on building sites may be kindly reduced.

Reply of Government.—The member is referred to the Order quoted in No. 175.

Subject No. 179.

Abolition of sayer duty.

Mr. Singalachar of Kunigal Taluk.
„ C. Srinivasa Rao of Chikmagalur.

Summary of Representation.—In addition to the high assessment on the garden lands the arecanut crop is subjected to a sayer duty of 12 annas and 9 pies per maund. This duty may be abolished and the annoyance to which growers are now put may be removed.

Mr. Annaiya Pandit said that the average collection for 12 years might be adopted and levy ordered. Abolition was not prayed for, but the procedure for levy which imposed unnecessary restrictions might be simplified.

Reply of Government.—It is not feasible to do so now.

Subject No. 180.

Levy of import duty on foreign supari.

Mr. S. R. Balakrishna Rao, Advocate.

Summary of Representation—(1) The assessment on arecanut garden lands is already too heavy. The crops are being damaged by koleroga every year. The small outturn of areca received by the garden owners is quite insufficient to meet the cost of cultivation of the gardens and to pay the assessment. Besides this, the sayer duty is to be paid. These charges bear heavily on the garden proprietors and thereby they are involved in debts and lose their gardens. It is therefore requested that the sayer duty on supari may be abolished and the heavy assessment imposed on garden lands reduced.

(2) Sayer on arecanut may be abolished. This duty does not fall on the consumer, as it is often contended, but falls on the cultivation; there is a competition between the Mysore gardener and the British India gardener whose areca is not subject to any Sayer duty. The latter can therefore always sell with more profit to himself than the former. It has been telling very heavily upon the Mysore garden-owners for the last 3 or 4 years in addition to other difficulties of cultivation in the Malnad.

The exported Mysore areca may be exempted from Sayer duty. If this is not done, the imported foreign areca may be made liable to import duty.

Mr. Balakrishna Rao proposed an import duty on foreign Supari. Mr. C. Vasudeva Rao objected to any import duty on the ground of coffee being taxed elsewhere. Mr. C. Srinivasa Rao spoke at length on the restrictions imposed by the existing rules and dwelt on the special hardship of the Malnad raiyats. Messrs Ramanuja Iyengar